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Learn more

Council tax was introduced in Great Britain in 1993 to replace the short-lived and unpopular Community Charge or Poll Tax. Each year your local council sets the council tax rates they need to charge to cover the cost of services such as education and local amenities.

Check the answers below to some of our most frequently asked questions (FAQ)

- [Who decided the valuation bands?](#)
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Who decided the valuation bands?

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When the tax was launched Independent assessors gave a value to every property in Great Britain based on what the estimated selling price would have been in April 1991. The valuation bands are graded from Band A, generally for the cheapest properties to Band H for the most expensive.

What are the valuation bands for England?

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Band A Up to £40,000

Band B £40,000 to £52,000

Band C £52,000 to £68,000

Band D £68,000 to £88,000

Band E £88,000 to £120,000

Band F £120,000 to £160,000

Band G £160,000 to £320,000

Band H more than £320,000

Remember the bands are based on what your property would have been worth in 1991, not today!

What are the valuation bands for Scotland?

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Band A Up to £27,000

Band B £27,001 to £35,000

Band C £35,001 to £45,000

Band D £45,001 to £58,000

Band E £58,001 to £80,000

Band F £80,001 to £106,000

Band G £106,001 to £212,000

Band H more than £212,000

Remember the bands are based on what your property would have been worth in 1991, not today!

What are the valuation bands for Wales?

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Please note: During 2004 a revaluation was undertaken by the Valuation Office Agency of Welsh properties based on the property's open market value on 1st April 2003. This became effective in April 2005. The figures below represent the new bandings

Band A up to £44,000

Band B £44,001 up to £65,000

Band C £65,001 up to £91,000

Band D £91,001 up to £123,000

Band E £123,001 up to £162,000

Band F £162,001 up to £223,000

Band G £223,001 up to £324,000

Band H £324,001 up to £424,000

Band I £424,001 and above

Who has to pay council tax?

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If you're over 18 and live in a property as your main home, you'll have to pay council tax for that property.

If there are a number of people over 18 living in a property, the person liable to pay the council tax for a property is decided by a "hierarchy of liability". This means the person with the greatest interest in a property is the person liable. Normally this is the owner/occupier or the tenant/occupier.

Are there any discounts or exemptions?

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You may be eligible for a discount:

- If a disabled person lives in the house
- If you live on your own in the property.
- If you are claiming benefits such as Housing benefit.
- Holiday homes in England are liable for council tax but have a 10% -50% discount because no-one lives there. In Wales, local authorities can give a 50% or a 25% discount, or no discount at all. In Scotland, the discount is 50%.

In all cases [contact your local council](#) who'll give you advice based on your individual circumstances.

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If you live in an area covered by two tier authorities the lower tier authority (district council) collects the council tax. A share is given to the county council.

Are water and sewerage charges included?

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No, water and sewerage charges are not included in the figures we display.

I want to appeal against my charge. What do I do?

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Appeals should be made either to the valuation office (Assessor's Department in Scotland) or your council as outlined below

Appeal to the valuation office or Assessors office about:

- whether or not the property should be on the valuation list
- which valuation band the property is in
- If you live in a property which is partly domestic and partly business, what proportion of the property is domestic

[Contact the Valuation office](#) (England & Wales)

[Contact the Assessors office](#) (Scotland)

Appeal to your local council:

- About your ability to pay the council tax
- About whether or not the property is exempt
- If you think you're not receiving a discount you're entitled to

[Contact your local council](#)

Please note: Appeals can't be made about the level of council tax set or each valuation band for the area.

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